

ABSTRACT OF THE DISCLOSURE

A semiconductor device includes a gate insulating film formed on a semiconductor substrate between first diffusion layers, a gate electrode including a first  
5 gate portion formed on the gate insulating film and a second gate portion formed on the first gate portion, a first width in a channel direction of the first gate portion being substantially equal to a width in that of the gate insulating film, and a second width in the  
10 channel direction of the second gate portion being larger than the first width, a gate side wall insulating film including a first side wall portion formed on a side surface of the first gate portion and the gate insulating film and a second side wall portion  
15 formed on a side surface of the second gate portion, and a second diffusion layer formed apart from the first diffusion layers below the gate insulating film.